

Maine Revised Statutes
Title 36: TAXATION
Chapter 101: GENERAL PROVISIONS

§273. NONRESIDENTIAL PROPERTY OF \$1,000,000 OR GREATER

With regard to appeals relating to nonresidential property or properties with an equalized municipal valuation of \$1,000,000 or greater either separately or in the aggregate, as provided in sections 843 and 844, the state board shall hold a hearing de novo. For the purposes of this section, "nonresidential property" means property that is used primarily for commercial, industrial or business purposes, excluding unimproved land that is not associated with a commercial, industrial or business use. [1995, c. 262, §2 (AMD).]

SECTION HISTORY

1985, c. 764, §8 (NEW). 1995, c. 262, §2 (AMD).

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